

## ***Taxation statistics 2009–10***

### **Table 1: Excise**

### **Excise liabilities, 1996–97 to 2010–11 financial years<sup>1</sup>**

#### **Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.
  
- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
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1 Please refer to the 'Source of excise statistics' section in the 'Excise' chapter of *Taxation statistics 2009-10*.

2 Surcharge excise on tobacco and petroleum was introduced in 1997 following a High Court case involving state business franchise fees. Surcharge data does not include administrative costs. Surcharges were ceased with the introduction of GST on 1 July 2000. Although excise collections for 2000–01 still include surcharge amounts, they relate to clearances made in June 2000.

3 Please note:

- \* Data for 1996–97 to 2004–05 do not include non-petroleum based fuels, while data for 2005–06 and later years include such fuels.
- \* Data for 1996–97 to 2010–11 include crude oil.
- \* For 2000–01, excise collected from petroleum includes a total of \$33.1 million GST special petroleum credit.
- \* Data for 2007–08 to 2010–11 include crude oil and condensate. Excise liabilities for condensate only applied to May and June in 2007–08, so only part of that year was affected by this legislative change.

4 Data for 1996–97 and 1997–98 is from the Customs QSP financial system data but does not include refunds.

5 Data for 1998–99 is from the Customs QSP financial system. Data includes refunds.

6 Data is based on information from the Customs QSP financial system and from the Tax Office SAP system and includes refunds.

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<b>Product</b>	<b>Beer</b>	<b>Spirits</b>	<b>Tobacco base</b>	<b>Tobacco surcharge<sup>2</sup></b>	<b>Petroleum and non- petroleum based fuels<sup>3</sup></b>	<b>Petroleum surcharge<sup>2</sup></b>	<b>Total excise (includes surcharge)<sup>2</sup></b>	<b>Total excise (excludes surcharge)</b>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
1996–97 <sup>4</sup>	875	164	1,713	n.a.	10,648	n.a.	<b>n.a.</b>	<b>13,401</b>
1997–98 <sup>4</sup>	876	142	1,649	2,384	10,908	1,948	<b>17,908</b>	<b>13,575</b>
1998–99 <sup>5</sup>	874	144	1,634	3,061	10,961	2,545	<b>19,218</b>	<b>13,612</b>
1999–2000 <sup>6</sup>	883	155	1,659	3,139	11,411	2,561	<b>19,809</b>	<b>14,108</b>
2000–01 <sup>6</sup>	1,697	238	4,637	61	12,442	254	<b>19,330</b>	<b>19,014</b>
2001–02 <sup>6</sup>	1,657	339	4,841	n.a.	12,779	n.a.	<b>n.a.</b>	<b>19,615</b>
2002–03 <sup>6</sup>	1,679	560	5,212	n.a.	13,282	n.a.	<b>n.a.</b>	<b>20,734</b>
2003–04 <sup>6</sup>	1,638	662	5,240	n.a.	13,539	n.a.	<b>n.a.</b>	<b>21,079</b>
2004–05	1,663	735	5,293	n.a.	14,246	n.a.	<b>n.a.</b>	<b>21,936</b>
2005–06	1,739	808	5,290	n.a.	13,949	n.a.	<b>n.a.</b>	<b>21,761</b>
2006–07	1,836	880	5,387	n.a.	14,840	n.a.	<b>n.a.</b>	<b>22,943</b>
2007–08	1,888	959	5,657	n.a.	15,116	n.a.	<b>n.a.</b>	<b>23,620</b>
2008–09	1,986	1,106	5,711	n.a.	15,543	n.a.	<b>n.a.</b>	<b>24,346</b>
2009–10	1,991	1,114	5,742	n.a.	15,667	n.a.	<b>n.a.</b>	<b>24,514</b>
2010–11	1,962	1,156	6,420	n.a.	16,358	n.a.	<b>n.a.</b>	<b>25,896</b>